
INTERNAL AUDIT

MISSION

The mission of Internal Audit is to determine that various County departments, programs, activities and operations are:

- carrying out activities and programs authorized or required by the Board of County Commissioners, the County Manager, State or federal regulations, or other authoritative sources;
- conducting programs and using resources in an economical and efficient manner;
- conducting programs as planned to yield results which are consistent with established goals and objectives;
- identifying, measuring, classifying and reporting financial and operating events in an accurate and timely manner in accordance with effective internal controls and authoritative pronouncements; and
- safeguarding assets.

PROGRAM DESCRIPTION

Internal Audit provides systematic and objective appraisals of the operations, activities and controls within the County to determine whether financial and operating information is accurate. Risks to the organization are identified and minimized; external regulations and acceptable internal policies and procedures are followed. Satisfactory operating criteria are met, resources are used efficiently and economically and the County's objectives are effectively achieved.

2002-03 ACCOMPLISHMENTS

- Audited the contract compliance activity for the County of Durham.
- Investigated citizen complaints.
- Audited Procurement card policies, procedures and activities for Durham County Government.
- Managed the HIPPA project.

2003-04 OBJECTIVES

- Continue to perform audits and internal control reviews in an effort to minimize risks and promote operational efficiency.
- Continue coordination of HIPPA compliance activities including maintenance of HIPPA web site, HIPPA network drive, dissemination of tools; provide information and training to departmental coordinators.

- Conduct financial audits in an effort to determine that financial information presents fairly the financial position, results of operations and cash flows in conformity with generally accepted accounting principles.
- Conduct internal control reviews in order to determine whether the system of internal control provides reasonable assurance that objectives and goals will be met efficiently and economically and that the system is functioning as intended.
- Conduct reviews of County policies to insure compliance and to determine that such policies continue to be relevant.
- Conduct contract compliance reviews to determine whether the County receives the benefits or services outlined in the contract. Such reviews also determine extent of compliance with contract terms and conditions.
- Continue to perform special projects as requested by management.